

Services
SIC codes 7011 thru 8999
matched to
NAICS codes and their size standards

SIC Code	Part	SIC Description	NAICS Code	NAICS Description	Size Std
		Service industries			
70		Hotels, Rooming Houses, Camps, and Other Lodging Places			
7011		Hotels and Motels			
7011	pt	Hotels and Motels, except Casino Hotels	721110	Hotels (except Casino Hotels) and Motels (pt)	\$6.0
7011	pt	Casino Hotels	721120	Casino Hotels	\$6.0
7011	pt	Bed and Breakfast Inns	721191	Bed-and-Breakfast Inns	\$6.0
7011	pt	Other	721199	All Other Traveler Accommodation	\$6.0
7021		Rooming and Boarding Houses	721310	Rooming and Boarding Houses (pt)	\$6.0
7032		Sporting and Recreational Camps	721214	Recreational and Vacation Camps (except Campgrounds)	\$6.0
7033		Recreational Vehicle Parks and Campsites	721211	RV (Recreational Vehicle) Parks and Campgrounds	\$6.0
7041		Organization Hotels and Lodging Houses, on Membership Basis			
7041	pt	Organization Hotels	721110	Hotels (except Casino Hotels) and Motels (pt)	\$6.0
7041	pt	Other	721310	Rooming and Boarding Houses (pt)	\$6.0
72		Personal Services			
7211		Power Laundries, Family and Commercial	812320	Drycleaning and Laundry Services (except Coin-Operated) (pt)	\$4.0
7212		Garment Pressing, and Agents for Laundries and Drycleaners	812320	Drycleaning and Laundry Services (except Coin-Operated) (pt)	\$4.0
7213		Linen Supply	812331	Linen Supply (pt)	\$12.0
7215		Coin-Operated Laundries and Drycleaning	812310	Coin-Operated Laundries and Drycleaners	\$6.0
7216		Drycleaning Plants, Except Rug Cleaning	812320	Drycleaning and Laundry Services (except Coin-Operated) (pt)	\$4.0
7217		Carpet and Upholstery Cleaning	561740	Carpet and Upholstery Cleaning Services	\$4.0
7218		Industrial Launderers	812332	Industrial Launderers	\$12.0
7219		Laundry and Garment Services, NEC			
7219	pt	Diaper Service	812331	Linen Supply (pt)	\$12.0
7219	pt	Clothing Alteration and Repair	811490	Other Personal and Household Goods Repair and Maintenance (pt)	\$6.0
7219	pt	Except Diaper Service and Clothing Alteration and Repair	812320	Drycleaning and Laundry Services (except Coin-Operated) (pt)	\$4.0
7221		Photographic Studios, Portrait	541921	Photography Studios, Portrait	\$6.0
7231		Beauty Shops			
7231	pt	Beauty Shops and Salons	812112	Beauty Salons	\$6.0
7231	pt	Manicure and Pedicure Salons	812113	Nail Salons	\$6.0
7231	pt	Beauty and Cosmetology Schools	611511	Cosmetology and Barber Schools (pt)	\$6.0
7241		Barber Shops			
7241	pt	Barber Shops	812111	Barber Shops	\$6.0
7241	pt	Barber Colleges	611511	Cosmetology and Barber Schools (pt)	\$6.0
7251		Shoe Repair Shops and Shoeshine Parlors			
7251	pt	Shoe Repair Shops	811430	Footwear and Leather Goods Repair (pt)	\$6.0
7251	pt	Shoeshine Parlors	812990	All Other Personal Services (pt)	\$6.0
7261		Funeral Services and Crematories			
7261	pt	Crematories	812220	Cemeteries and Crematories (pt)	\$6.0
7261	pt	Funeral Homes and Funeral Services	812210	Funeral Homes	\$6.0
7291		Tax Return Preparation Services	541213	Tax Preparation Services	\$6.0
7299		Miscellaneous Personal Services, NEC			
7299	pt	Babysitting Bureaus	561310	Employment Placement Agencies (pt)	\$6.0
7299	pt	Diet and Weight Reducing Services	812191	Diet and Weight Reducing Centers	\$6.0
7299	pt	Valet Parking Services	812930	Parking Lots and Garages (pt)	\$6.0
7299	pt	Formal Wear and Costume Rental	532220	Formal Wear and Costume Rental (pt)	\$6.0
7299	pt	Personal Care Services	812199	Other Personal Care Services	\$6.0
7299	pt	All Other Miscellaneous Personal Services, NEC	812990	All Other Personal Services (pt)	\$6.0

Services
SIC codes 7011 thru 8999
matched to
NAICS codes and their size standards

SIC Code	Part	SIC Description	NAICS Code	NAICS Description	Size Std
73		Business Services			
7311		Advertising Agencies	541810	Advertising Agencies	\$6.0 ¹⁰
7312		Outdoor Advertising Services	541850	Display Advertising (pt)	\$6.0
7313		Radio, Television, and Publishers' Advertising Representatives	541840	Media Representatives	\$6.0
7319		Advertising, NEC			
7319	pt	Media Buying Services	541830	Media Buying Agencies	\$6.0
7319	pt	Display Advertising, Except Outdoor	541850	Display Advertising (pt)	\$6.0
7319	pt	Advertising Materials Distributor Services	541870	Advertising Material Distribution Services	\$6.0
7319	pt	Other	541890	Other Services Related to Advertising (pt)	\$6.0
7322		Adjustment and Collection Services	561440	Collection Agencies	\$6.0
7323		Credit Reporting Services	561450	Credit Bureaus	\$6.0
7331		Direct Mail Advertising Services			
7331	pt	Mailing List Compilers	511140	Database and Directory Publishers (pt)	500
7331	pt	Other	541860	Direct Mail Advertising	\$6.0
7334		Photocopying and Duplicating Services			
7334	pt	Instant Printing	323114	Quick Printing (pt)	500
7334	pt	Photocopying and Duplicating Services, Except Instant Printing	561439	Other Business Service Centers (including Copy Shops) (pt)	\$6.0
7335		Commercial Photography	541922	Commercial Photography (pt)	\$6.0
7336		Commercial Art and Graphic Design	541430	Graphic Design Services (pt)	\$6.0
7338		Secretarial and Court Reporting Services			
7338	pt	Secretarial Services	561410	Document Preparation Services	\$6.0
7338	pt	Court Reporting Services	561492	Court Reporting and Stenotype Services	\$6.0
7342		Disinfecting and Pest Control Services			
7342	pt	Disinfecting Services	561720	Janitorial Services (pt)	\$14.0
7342	pt	Exterminating and Pest Control Services	561710	Exterminating and Pest Control Services (pt)	\$6.0
7349		Building Cleaning and Maintenance Services, NEC			
7349	pt	Lighting Maintenance Services	561790	Other Services to Buildings and Dwellings (pt)	\$6.0
7349	pt	Except Lighting Maintenance Services	561720	Janitorial Services (pt)	\$14.0
7352		Medical Equipment Rental and Leasing			
7352	pt	Home Health Furniture and Equipment Rental and Leasing	532291	Home Health Equipment Rental	\$6.0
7352	pt	Medical Machinery Rental and Leasing	532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing (pt)	\$6.0
7353		Heavy Construction Equipment Rental and Leasing			
7353	pt	With Operator	234990	All Other Heavy Construction (pt) Except , Dredging and Surface Cleanup Activities	\$28.5 \$17.0
7353	pt	Without Operator	532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing (pt)	\$6.0
7359		Equipment Rental and Leasing, NEC			
7359	pt	Consumer Electronics and Appliances Rental	532210	Consumer Electronics and Appliances Rental	\$6.0
7359	pt	General Rental Centers	532310	General Rental Centers	\$6.0
7359	pt	Residential Furniture, Party Supplies, and All Other Miscellaneous Consumer Goods Rental and Leasing	532299	All Other Consumer Goods Rental	\$6.0
7359	pt	Oilfield and Well Drilling Machinery and Equipment Rental and Leasing	532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing (pt)	\$6.0
7359	pt	Aircraft Rental and Leasing	532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing (pt)	\$6.0
7359	pt	Portable Toilet Rental	562991	Septic Tank and Related Services (pt)	\$6.0
7359	pt	Office Machinery and Equipment Rental and Leasing	532420	Office Machinery and Equipment Rental and Leasing (pt)	\$21.0
7359	pt	Industrial Trucks Rental and Leasing	532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing (pt)	\$6.0

Services
SIC codes 7011 thru 8999
matched to
NAICS codes and their size standards

SIC Code	Part	SIC Description	NAICS Code	NAICS Description	Size Std
7361		Employment Agencies			
7361	pt	Executive Placing Services	541612	Human Resources and Executive Search Consulting Services (pt)	\$6.0
7361	pt	Except Executive Placing Services	561310	Employment Placement Agencies (pt)	\$6.0
7363		Help Supply Services			
7363	pt	Temporary Help Supply	561320	Temporary Help Services	\$11.5
7363	pt	Employee Leasing Services	561330	Employee Leasing Services	\$11.5
7371		Computer Programming Services	541511	Custom Computer Programming Services	\$21.0
7372		Prepackaged Software			
7372	pt	Software Publishing	511210	Software Publishers	\$21.0
7372	pt	Reproduction of Software	334611	Software Reproducing	500
7373		Computer Integrated Systems Design	541512	Computer Systems Design Services (pt)	\$21.0
7374		Computer Processing and Data Preparation and Processing Services	514210	Data Processing Services	\$21.0
7375		Information Retrieval Services	514191	On-Line Information Services	\$21.0
7376		Computer Facilities Management Services	541513	Computer Facilities Management Services	\$21.0
7377		Computer Rental and Leasing	532420	Office Machinery and Equipment Rental and Leasing (pt)	\$21.0
7378		Computer Maintenance and Repair			
7378	pt	Retailing Computers From a Storefront and Repairing	443120	Computer and Software Stores (pt)	\$7.5
7378	pt	All Other Repair	811212	Computer and Office Machine Repair and Maintenance (pt)	\$21.0
7379		Computer Related Services, NEC			
7379	pt	Disk and Diskette Conversion and Recertification	514210	Data Processing Services (pt)	\$21.0
7379	pt	Computer Systems Consultants	541512	Computer Systems Design Services (pt)	\$21.0
7379	pt	Except Computer Systems Consultants and Disk and Diskette Conversion and Recertification	541519	Other Computer Related Services	\$21.0
7381		Detective, Guard, and Armored Car Services			
7381	pt	Detective Services	561611	Investigation Services	\$10.5
7381	pt	Guard Services	561612	Security Guards and Patrol Services	\$10.5
7381	pt	Armored Car Services	561613	Armored Car Services	\$10.5
7382		Security Systems Services	561621	Security Systems Services (except Locksmiths) (pt)	\$10.5
7383		News Syndicates			
7383	pt	Independent Correspondents	711510	Independent Artists, Writers, and Performers (pt)	\$6.0
7383	pt	Except Independent Correspondents	514110	News Syndicates	\$6.0
7384		Photofinishing Laboratories			
7384	pt	Photofinishing Laboratories (Except 1-Hour)	812921	Photofinishing Laboratories (except One-Hour)	\$6.0
7384	pt	One-Hour Photofinishing	812922	One-Hour Photofinishing	\$6.0

Services
SIC codes 7011 thru 8999
matched to
NAICS codes and their size standards

SIC Code	Part	SIC Description	NAICS Code	NAICS Description	Size Std
7389		Business Services, NEC			
7389	pt	Sound Recording Studios	512240	Sound Recording Studios	\$6.0
7389	pt	Audio Taping Services	512290	Other Sound Recording Industries (pt)	\$6.0
7389	pt	Stock Photo Agencies and Press Clipping Services	514199	All Other Information Services (pt)	\$6.0
7389	pt	Process Services, Patent Agents, Notaries Public and Paralegal Services	541199	All Other Legal Services	\$6.0
7389	pt	Bail Bonding	812990	All Other Personal Services (pt)	\$6.0
7389	pt	Mapmaking Services	541370	Surveying and Mapping (except Geophysical) Services (pt)	\$4.0
7389	pt	Interior Design	541410	Interior Design Services	\$6.0
7389	pt	Industrial Design	541420	Industrial Design Services	\$6.0
7389	pt	Drafting Service	541340	Drafting Services	\$6.0
		Except, Map Drafting		Except, Map Drafting	\$4.0
7389	pt	Fashion and Other Design Services	541490	Other Specialized Design Services	\$6.0
7389	pt	Sign Painting and Lettering Shops, Showcard Painting, Mannequin Decorating Services, and Other Advertising Related Business Services	541890	Other Services Related to Advertising (pt)	\$6.0
7389	pt	Translation and Interpretation Services	541930	Translation and Interpretation Services	\$6.0
7389	pt	Home and Building Inspection Services	541350	Building Inspection Services	\$6.0
7389	pt	Appraisers, Except Insurance and Real Estate, and Miscellaneous Professional, Scientific, and Technical Services	541990	All Other Professional, Scientific, and Technical Services	\$6.0
7389	pt	Microfilm Services	514210	Data Processing Services (pt)	\$21.0
7389	pt	Agents and Brokers for Authors and Artists and Speaker Bureaus	711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures (pt)	\$6.0
7389	pt	Yacht Brokers	421860	Transportation Equipment and Supplies (except Motor Vehicle) Wholesalers	100
7389	pt	Telephone Answering Services	561421	Telephone Answering Services	\$6.0
7389	pt	Aerosol Packaging	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing (pt)	500
7389	pt	Telemarketing Bureaus and Telephone Soliciting Services	561422	Telemarketing Bureaus	\$6.0
7389	pt	Private Mail Centers and Mail Box Rental	561431	Private Mail Centers	\$6.0
7389	pt	Business Service Centers, Except Private Mail Centers and Mail Box Rental	561439	Other Business Service Centers (including Copy Shops)	\$6.0
7389	pt	Embroidery of Advertising on Shirts and Rug Binding for the Trade	314999	All Other Miscellaneous Textile Product Mills (pt)	500
7389	pt	Sponging Fabric for Tailors and Dressmakers	313311	Broadwoven Fabric Finishing Mills (pt)	1,000
7389	pt	Distribution of Telephone Directories on a Fee or Contract Basis	541870	Advertising Material Distribution Services	\$6.0
7389	pt	Post Office Contract Stations	491110	Postal Service (pt)	\$6.0
7389	pt	Apparel Pressing for the Trade	812320	Drycleaning and Laundry Services (except Coin-Operated)	\$4.0
7389	pt	Recovery and Repossession	561491	Repossession Services (pt)	\$6.0
7389	pt	Packaging and Labeling Services	561910	Packaging and Labeling Services	\$6.0
7389	pt	Swimming Pool Cleaning and Maintenance	561790	Other Services to Buildings and Dwellings (pt)	\$6.0
7389	pt	Hotel and Restaurant Reservation Services and Time Share Condominium Exchange	561599	All Other Travel Arrangement and Reservation Services (pt)	\$6.0
7389	pt	Convention and Trade Show Services	561920	Convention and Trade Show Organizers	\$6.0 ¹⁰
7389	pt	Convention and Visitors Bureaus and Tourist Information Service	561591	Convention and Visitors Bureaus	\$6.0
7389	pt	Credit Card and Check Validation Services	522320	Financial Transactions Processing, Reserve, and Clearinghouse Activities (pt)	\$6.0
7389	pt	Business Support Services, Except Telephone Answering, Telemarketing Bureaus, Private Mail Centers, and Repossession Services	561499	All Other Business Support Services	\$6.0
7389	pt	All Other Support Services	561990	All Other Support Services	\$6.0

Services
SIC codes 7011 thru 8999
matched to
NAICS codes and their size standards

SIC Code	Part	SIC Description	NAICS Code	NAICS Description	Size Std
75		Automotive Repair, Services, & Parking			
7513		Truck Rental and Leasing, Without Drivers	532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing (pt)	\$21.5
7514		Passenger Car Rental	532111	Passenger Car Rental	\$21.5
7515		Passenger Car Leasing	532112	Passenger Car Leasing	\$21.5
7519		Utility Trailer and Recreational Vehicle Rental	532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing (pt)	\$21.5
7521		Automobile Parking	812930	Parking Lots and Garages (pt)	\$6.0
7532		Top, Body, and Upholstery Repair Shops and Paint Shops	811121	Automotive Body, Paint, and Interior Repair and Maintenance	\$6.0
7533		Automotive Exhaust System Repair Shops	811112	Automotive Exhaust System Repair	\$6.0
7534		Tire Retreading and Repair Shops			
7534	pt	Retreading	326212	Tire Retreading	500
7534	pt	Repair	811198	All Other Automotive Repair and Maintenance (pt)	\$6.0
7536		Automotive Glass Replacement Shops	811122	Automotive Glass Replacement Shops (pt)	\$6.0
7537		Automotive Transmission Repair Shops	811113	Automotive Transmission Repair	\$6.0
7538		General Automotive Repair Shops	811111	General Automotive Repair	\$6.0
7539		Automotive Repair Shops, NEC	811118	Other Automotive Mechanical and Electrical Repair and Maintenance	\$6.0
7542		Carwashes	811192	Car Washes	\$6.0
7549		Automotive Services, Except Repair and Carwashes			
7549	pt	Automotive Window Tinting	811122	Automotive Glass Replacement Shops (pt)	\$6.0
7549	pt	Lubricating Services, Automotive	811191	Automotive Oil Change and Lubrication Shops	\$6.0
7549	pt	Towing	488410	Motor Vehicle Towing	\$6.0
7549	pt	Except Automotive Window Tinting, Lubricating Services, and Towing	811198	All Other Automotive Repair and Maintenance (pt)	\$6.0
76		Miscellaneous Repair Services			
7622		Radio and Television Repair Shops			
7622	pt	Retailing New Electronic Equipment from a Storefront and Repairing	443112	Radio, Television, and Other Electronics Stores (pt)	\$7.5
7622	pt	Other Stereo, TV, VCR, and Radio Repair	811211	Consumer Electronics Repair and Maintenance (pt)	\$6.0
7622	pt	Other Telecommunications Equipment Repair	811213	Communication Equipment Repair and Maintenance (pt)	\$6.0
7623		Refrigeration and Air-Conditioning Services and Repair Shops			
7623	pt	Retailing New Refrigerators from a Storefront and Repairing Refrigerators	443111	Household Appliance Stores (pt)	\$7.5
7623	pt	Commercial Refrigerator Equipment Repair	811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance (pt)	\$6.0
7623	pt	Except Commercial and Retailing New Refrigerators from a Storefront and Repairing Refrigerators	811412	Appliance Repair and Maintenance (pt)	\$6.0
7629		Electrical and Electronic Repair Shops, NEC			
7629	pt	Retailing New Electrical and Electronic Appliances from a Storefront and Repairing	443111	Household Appliance Stores (pt)	\$7.5
7629	pt	Business and Office Machine Repair, Electrical	811212	Computer and Office Machine Repair and Maintenance (pt)	\$21.0
7629	pt	Telephone Set Repair	811213	Communication Equipment Repair and Maintenance (pt)	\$6.0
7629	pt	Electrical Measuring Instrument Repair and Calibration, Medical Equipment Repair, Electrical	811219	Other Electronic and Precision Equipment Repair and Maintenance (pt)	\$6.0
7629	pt	Appliance Repair, Electrical; Washing Machine Repair; Electric Razor Repair (except Retailing New Appliances from a Storefront and Repairing)	811412	Appliance Repair and Maintenance (pt)	\$6.0
7629	pt	Other Consumer Electronic Equipment Repair Except Computer, Radio, Television, Stereo, and VCR	811211	Consumer Electronics Repair and Maintenance (pt)	\$6.0
7631		Watch, Clock, and Jewelry Repair	811490	Other Personal and Household Goods Repair and Maintenance (pt)	\$6.0

Services
SIC codes 7011 thru 8999
matched to
NAICS codes and their size standards

SIC Code	Part	SIC Description	NAICS Code	NAICS Description	Size Std
7641		Reupholstery and Furniture Repair			
7641	pt	Antique Furniture Restoration	711510	Independent Artists, Writers, and Performers (pt)	\$6.0
7641	pt	Except Antique Furniture Restoration	811420	Reupholstery and Furniture Repair	\$6.0
7692		Welding Repair	811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance (pt)	\$6.0
7694		Armature Rewinding Shops			
7694	pt	Repair	811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance (pt)	\$6.0
7694	pt	Remanufacturing	335312	Motor and Generator Manufacturing (pt)	1,000
7699		Repair Shops and Related Services, NEC			
7699	pt	Boiler Cleaning	235110	Plumbing, Heating, and Air-Conditioning Contractors (pt)	\$12.0
7699	pt	Custom Picture Framing	442299	All Other Home Furnishings Stores (pt)	\$6.0
7699	pt	Locksmith Shops	561622	Locksmiths	\$6.0
7699	pt	Cesspool and Septic Tank Cleaning	562991	Septic Tank and Related Services (pt)	\$6.0
7699	pt	Furnace Ducts, Chimney, and Gutter Cleaning Services	561790	Other Services to Buildings and Dwellings (pt)	\$6.0
7699	pt	Sewer Cleaning and Rodding	562998	All Other Miscellaneous Waste Management Services (pt)	\$6.0
7699	pt	Ship Scaling	488390	Other Support Activities for Water Transportation (pt)	\$6.0
7699	pt	Other Non-Automotive Transportation Equipment and Industrial Machinery and Equipment	811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance (pt)	\$6.0
7699	pt	Retailing New Bicycles from a Storefront and Repairing Bicycles	451110	Sporting Goods Stores (pt)	\$6.0
7699	pt	Farriers	115210	Support Activities for Animal Production (pt)	\$6.0
7699	pt	Camera Repair	811211	Consumer Electronics Repair and Maintenance (pt)	\$6.0
7699	pt	Typewriter Repair	811212	Computer and Office Machine Repair and Maintenance (pt)	\$21.0
7699	pt	Dental Instrument Repair, Laboratory Instrument Repair, Medical Equipment and Other Electronic and Precision Equipment Repair, Except Typewriters	811219	Other Electronic and Precision Equipment Repair and Maintenance (pt)	\$6.0
7699	pt	Lawnmower Repair Shops, Sharpening and Repairing Knives, Saws and Tools	811411	Home and Garden Equipment Repair and Maintenance	\$6.0
7699	pt	Taxidermists, and Antique Repair and Maintenance, Except Antique Car Restoration	711510	Independent Artists, Writers, and Performers	\$6.0
7699	pt	Gas Appliance Repair Service, Sewing Machine Repair, Stove Repair Shops, and Other Non-Electrical Appliances	811412	Appliance Repair and Maintenance (pt)	\$6.0
7699	pt	Leather Goods Repair Shops, Luggage Repair Shops, Pocketbook Repair Shops	811430	Footwear and Leather Goods Repair (pt)	\$6.0
7699	pt	Except Industrial, Electronic, Home and Garden, Appliance, Locksmith, and Leather Goods	811490	Other Personal and Household Goods Repair and Maintenance (pt)	\$6.0

Services
SIC codes 7011 thru 8999
matched to
NAICS codes and their size standards

SIC Code	Part	SIC Description	NAICS Code	NAICS Description	Size Std
78		Motion Pictures			
7812		Motion Picture and Video Tape Production	512110	Motion Picture and Video Production	\$25.0
7819		Services Allied to Motion Picture Production			
7819	pt	Teleproduction and Post-Production Services	512191	Teleproduction and Other Postproduction Services	\$25.0
7819	pt	Casting Bureaus	561310	Employment Placement Agencies (pt)	\$6.0
7819	pt	Wardrobe Rental (Motion Pictures)	532220	Formal Wear and Costume Rental (pt)	\$6.0
7819	pt	Rental of Motion Picture Equipment	532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing (pt)	\$6.0
7819	pt	Talent Payment Services	541214	Payroll Services (pt)	\$7.0
7819	pt	Film Directors and Related Motion Picture Production Services, Independent	711510	Independent Artists, Writers, and Performers (pt)	\$6.0
7819	pt	Reproduction of Video	334612	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing (pt)	750
7819	pt	All Other Services	512199	Other Motion Picture and Video Industries (pt)	\$6.0
7822		Motion Picture and Video Tape Distribution			
7822	pt	Prerecorded Video Tapes (Wholesaling of)	421990	Other Miscellaneous Durable Goods Wholesalers (pt)	100
7822	pt	All Other	512120	Motion Picture and Video Distribution (pt)	\$25.0
7829		Services Allied to Motion Picture Distribution			
7829	pt	Booking Agencies	512199	Other Motion Picture and Video Industries (pt)	\$6.0
7829	pt	Film Archives	514120	Libraries and Archives (pt)	\$6.0
7829	pt	Commercial Distribution Film Libraries	512120	Motion Picture and Video Distribution (pt)	\$25.0
7832		Motion Picture Theaters, Except Drive-In	512131	Motion Picture Theaters (except Drive-Ins)	\$6.0
7833		Drive-In Motion Picture Theaters	512132	Drive-In Motion Picture Theaters	\$6.0
7841		Video Tape Rental	532230	Video Tape and Disc Rental	\$6.0
79		Amusement and Recreational Services			
7911		Dance Studios, Schools, and Halls			
7911	pt	Dance Studios and Halls	713990	All Other Amusement and Recreation Industries (pt)	\$6.0
7911	pt	Dance Schools	611610	Fine Arts Schools (pt)	\$6.0
7922		Theatrical Producers (Except Motion Picture) and Miscellaneous Theatrical Services			
7922	pt	Casting Agencies	561310	Employment Placement Agencies (pt)	\$6.0
7922	pt	Theater and Opera Companies	711110	Theater Companies and Dinner Theaters (pt)	\$6.0
7922	pt	Theatrical Agents	711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures (pt)	\$6.0
7922	pt	Theatrical Ticket Agencies	561599	All Other Travel Arrangement and Reservation Services (pt)	\$6.0
7922	pt	Costume Design, Theatrical	711510	Independent Artists, Writers, and Performers (pt)	\$6.0
7922	pt	Ballet and Dance Companies	711120	Dance Companies	\$6.0
7922	pt	Theater Operators	711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities (pt)	\$6.0
7922	pt	Theatrical Promoters	711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities (pt)	\$6.0
7922	pt	Producers of Radio Programs	512290	Other Sound Recording Industries (pt)	\$6.0
7922	pt	Theatrical Equipment Rental	532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing (pt)	\$6.0
7929		Bands, Orchestras, Actors, and Other Entertainers and Entertainment Groups			
7929	pt	Musical Groups and Artists, Orchestras	711130	Musical Groups and Artists	\$6.0
7929	pt	Actors and Actresses	711510	Independent Artists, Writers, and Performers (pt)	\$6.0
7929	pt	Except Musical Groups and Artists, Actors and Actresses	711190	Other Performing Arts Companies (pt)	\$6.0
7933		Bowling Centers	713950	Bowling Centers	\$6.0

Services
SIC codes 7011 thru 8999
matched to
NAICS codes and their size standards

SIC Code	Part	SIC Description	NAICS Code	NAICS Description	Size Std
7941		Professional Sports Clubs and Promoters			
7941	pt	Professional Sports Clubs	711211	Sports Teams and Clubs	\$6.0
7941	pt	Sports Agents	711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures (pt)	\$6.0
7941	pt	Sports Promoters	711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities (pt)	\$6.0
7941	pt	Stadium Operators	711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities (pt)	\$6.0
7948		Racing, Including Track Operations			
7948	pt	Racetrack Operators	711212	Racetracks	\$6.0
7948	pt	Racing, except Track Operators	711219	Other Spectator Sports (pt)	\$6.0
7991		Physical Fitness Facilities	713940	Fitness and Recreational Sports Centers (pt)	\$6.0
7992		Public Golf Courses	713910	Golf Courses and Country Clubs (pt)	\$6.0
7993		Coin-Operated Amusement Devices			
7993	pt	Amusement Arcades	713120	Amusement Arcades	\$6.0
7993	pt	Gambling (Slot Machine) Operators	713290	Other Gambling Industries (pt)	\$6.0
7993	pt	Except Amusement Arcades and Slot Machine Operators	713990	All Other Amusement and Recreation Industries (pt)	\$6.0
7996		Amusement Parks	713110	Amusement and Theme Parks	\$6.0
7997		Membership Sports and Recreation Clubs			
7997	pt	Golf Clubs	713910	Golf Courses and Country Clubs (pt)	\$6.0
7997	pt	Recreation Clubs with Facilities	713940	Fitness and Recreational Sports Centers (pt)	\$6.0
7997	pt	Recreation Clubs Without Facilities	713990	All Other Amusement and Recreation Industries (pt)	\$6.0
7999		Amusement and Recreation Services, NEC			
7999	pt	Ticket Agencies	561599	All Other Travel Arrangement and Reservation Services (pt)	\$6.0
7999	pt	Aerial Tramways, Scenic and Amusement	487990	Scenic and Sightseeing Transportation, Other (pt)	\$6.0
7999	pt	Circus Companies and Traveling Carnival Shows	711190	Other Performing Arts Companies (pt)	\$6.0
7999	pt	Professional Athletes	711219	Other Spectator Sports (pt)	\$6.0
7999	pt	Skiing Facilities	713920	Skiing Facilities	\$6.0
7999	pt	Nonmembership Recreation Facilities	713940	Fitness and Recreational Sports Centers (pt)	\$6.0
7999	pt	Casinos, except Casino Hotels	713210	Casinos (except Casino Hotels)	\$6.0
7999	pt	Lottery, Bingo, Bookie and Other Gaming Operations	713290	Other Gambling Industries (pt)	\$6.0
7999	pt	Caverns and Miscellaneous Commercial Parks	712190	Nature Parks and Other Similar Institutions (pt)	\$6.0
7999	pt	Sports Instruction	611620	Sports and Recreation Instruction	\$6.0
7999	pt	Nonathletic Recreational Instruction	611699	All Other Miscellaneous Schools and Instruction (pt)	\$6.0
7999	pt	State Fairs, Agriculture Fairs, and County Fairs with Facilities	711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities (pt)	\$6.0
7999	pt	State Fairs, Agriculture Fairs, and County Fairs without Facilities	711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities (pt)	\$6.0
7999	pt	Sports Equipment Rental	532292	Recreational Goods Rental	\$6.0
7999	pt	Scenic Transport Operations, Land	487110	Scenic and Sightseeing Transportation, Land (pt)	\$6.0
7999	pt	Charter Fishing	487210	Scenic and Sightseeing Transportation, Water (pt)	\$6.0
7999	pt	Amusement and Recreation Services, NEC (except circuses, professional athletes, caverns and other commercial parks, skiing facilities, casinos and other gambling operations, amusement and recreation facilities, sports instruction, sports equipment re	713990	All Other Amusement and Recreation Industries (pt)	\$6.0

Services
SIC codes 7011 thru 8999
matched to
NAICS codes and their size standards

SIC Code	Part	SIC Description	NAICS Code	NAICS Description	Size Std
80		Health Services			
8011		Offices and Clinics of Doctors of Medicine			
8011	pt	Surgical and Emergency Centers	621493	Freestanding Ambulatory Surgical and Emergency Centers	\$8.5
8011	pt	HMO Medical Centers	621491	HMO Medical Centers	\$8.5
8011	pt	Offices of Physicians, Mental Health Specialists	621112	Offices of Physicians, Mental Health Specialists (pt)	\$8.5
8011	pt	Offices of Physicians Except Mental Health	621111	Offices of Physicians (except Mental Health Specialists) (pt)	\$8.5
8021		Offices and Clinics of Dentists	621210	Offices of Dentists	\$6.0
8031		Offices and Clinics of Doctors of Osteopathy			
8031	pt	Offices of Doctors of Osteopathy, Except Mental Health	621111	Offices of Physicians (except Mental Health Specialists) (pt)	\$8.5
8031	pt	Offices of Doctors of Osteopathy, Mental Health Specialists	621112	Offices of Physicians, Mental Health Specialists (pt)	\$8.5
8041		Offices and Clinics of Chiropractors	621310	Offices of Chiropractors	\$6.0
8042		Offices and Clinics of Optometrists	621320	Offices of Optometrists	\$6.0
8043		Offices and Clinics of Podiatrists	621391	Offices of Podiatrists	\$6.0
8049		Offices and Clinics of Health Practitioners, NEC			
8049	pt	Mental Health Practitioners, Except Physicians	621330	Offices of Mental Health Practitioners (except Physicians)	\$6.0
8049	pt	Offices of Physical, Occupational, Recreational, and Speech Therapists and Audiologists	621340	Offices of Physical, Occupational and Speech Therapists, and Audiologists	\$6.0
8049	pt	Other Offices of Health Practitioners	621399	Offices of All Other Miscellaneous Health Practitioners	\$6.0
8051		Skilled Nursing Care Facilities			
8051	pt	Continuing Care Retirement Communities	623311	Continuing Care Retirement Communities (pt)	\$11.5
8051	pt	All Other Skilled Nursing Care Facilities	623110	Nursing Care Facilities (pt)	\$11.5
8052		Intermediate Care Facilities			
8052	pt	Continuing Care Retirement Communities	623311	Continuing Care Retirement Communities (pt)	\$11.5
8052	pt	Mental Retardation Facilities	623210	Residential Mental Retardation Facilities	\$8.5
8052	pt	Other Intermediate Care Facilities	623110	Nursing Care Facilities (pt)	\$11.5
8059		Nursing and Personal Care Facilities, NEC			
8059	pt	Continuing Care Retirement Communities	623311	Continuing Care Retirement Communities (pt)	\$11.5
8059	pt	Other Nursing and Personal Care Facilities	623110	Nursing Care Facilities (pt)	\$11.5
8062		General Medical and Surgical Hospitals	622110	General Medical and Surgical Hospitals (pt)	\$29.0
8063		Psychiatric Hospitals	622210	Psychiatric and Substance Abuse Hospitals (pt)	\$29.0
8069		Specialty Hospitals, Except Psychiatric			
8069	pt	Children's Hospitals	622110	General Medical and Surgical Hospitals (pt)	\$29.0
8069	pt	Substance Abuse Hospitals	622210	Psychiatric and Substance Abuse Hospitals (pt)	\$29.0
8069	pt	Other Specialty Hospitals	622310	Specialty (except Psychiatric and Substance Abuse) Hospitals	\$29.0
8071		Medical Laboratories			
8071	pt	Diagnostic Imaging Centers	621512	Diagnostic Imaging Centers	\$11.5
8071	pt	Medical Laboratories, Except Diagnostic Imaging Centers	621511	Medical Laboratories	\$11.5
8072		Dental Laboratories	339116	Dental Laboratories	500
8082		Home Health Care Services	621610	Home Health Care Services	\$11.5
8092		Kidney Dialysis Centers	621492	Kidney Dialysis Centers	\$29.0
8093		Specialty Outpatient Facilities, NEC			
8093	pt	Family Planning Centers	621410	Family Planning Centers (pt)	\$8.5
8093	pt	Outpatient Mental Health Facilities	621420	Outpatient Mental Health and Substance Abuse Centers	\$8.5
8093	pt	Other Specialty Outpatient Facilities	621498	All Other Outpatient Care Centers	\$8.5
8099		Health and Allied Services, NEC			
8099	pt	Blood and Organ Banks	621991	Blood and Organ Banks	\$8.5
8099	pt	Medical artists	541430	Graphic Design Services (pt)	\$6.0
8099	pt	Medical Photography	541922	Commercial Photography (pt)	\$6.0
8099	pt	Childbirth Preparation Classes	621410	Family Planning Centers (pt)	\$8.5
8099	pt	Other Health and Allied Services	621999	All Other Miscellaneous Ambulatory Health Care Services	\$8.5

Services
SIC codes 7011 thru 8999
matched to
NAICS codes and their size standards

SIC Code	Part	SIC Description	NAICS Code	NAICS Description	Size Std
81		Legal Services			
8111		Legal Services	541110	Offices of Lawyers	\$6.0
82		Educational Services			
8211		Elementary and Secondary Schools	611110	Elementary and Secondary Schools	\$6.0
8221		Colleges, Universities, and Professional Schools	611310	Colleges, Universities, and Professional Schools	\$6.0
8222		Junior Colleges and Technical Institutes	611210	Junior Colleges	\$6.0
8231		Libraries	514120	Libraries and Archives	\$6.0
8243		Data Processing Schools			
8243	pt	Computer Repair Training	611519	Other Technical and Trade Schools (pt)	\$6.0
8243	pt	Except Computer Repair Training	611420	Computer Training	\$6.0
8244		Business and Secretarial Schools	611410	Business and Secretarial Schools	\$6.0
8249		Vocational Schools, NEC			
8249	pt	Vocational Apprenticeship Training	611513	Apprenticeship Training	\$6.0
8249	pt	Aviation Schools	611512	Flight Training (pt)	\$21.5
8249	pt	Other Technical and Trade Schools	611519	Other Technical and Trade Schools (pt)	\$6.0
8299		Schools and Educational Services, NEC			
8299	pt	Flying Instruction	611512	Flight Training (pt)	\$21.5
8299	pt	Automobile Driving Instruction	611692	Automobile Driving Schools	\$6.0
8299	pt	Curriculum Development, Educational	611710	Educational Support Services (pt)	\$6.0
8299	pt	Exam Preparation and Tutoring	611691	Exam Preparation and Tutoring	\$6.0
8299	pt	Art Drama and Music Schools	611610	Fine Arts Schools (pt)	\$6.0
8299	pt	Language Schools	611630	Language Schools	\$6.0
8299	pt	Professional and Management Development Training	611430	Professional and Management Development Training	\$6.0
8299	pt	Cooking and Modeling Schools	611519	Other Technical and Trade Schools (pt)	\$6.0
8299	pt	All Other Schools and Educational Services, NEC	611699	All Other Miscellaneous Schools and Instruction	\$6.0
83		Social Services			
8322		Individual and Family Social Services			
8322	pt	Child and Youth Services	624110	Child and Youth Services	\$6.0
8322	pt	Community Food Services	624210	Community Food Services	\$6.0
8322	pt	Community Housing Services, Except Temporary Shelters	624229	Other Community Housing Services	\$6.0
8322	pt	Emergency and Other Relief Services	624230	Emergency and Other Relief Services	\$6.0
8322	pt	Services for the Elderly and Persons with Disabilities	624120	Services for the Elderly and Persons with Disabilities	\$6.0
8322	pt	Temporary Shelter	624221	Temporary Shelters	\$6.0
8322	pt	Parole Offices and Probation Offices	922150	Parole Offices and Probation Offices	\$6.0
8322	pt	Other Individual and Family Services	624190	Other Individual and Family Services	\$6.0
8331		Job Training and Vocational Rehabilitation Services	624310	Vocational Rehabilitation Services	\$6.0
8351		Child Day Care Services	624410	Child Day Care Services (pt)	\$6.0
8361		Residential Care			
8361	pt	Homes for the Elderly	623312	Homes for the Elderly	\$6.0
8361	pt	Mental Health and Substance Abuse Facilities	623220	Residential Mental Health and Substance Abuse Facilities	\$6.0
8361	pt	Other Residential Care	623990	Other Residential Care Facilities	\$6.0
8399		Social Services, NEC			
8399	pt	Voluntary Health Organizations	813212	Voluntary Health Organizations	\$6.0
8399	pt	Grantmaking and Giving	813219	Other Grantmaking and Giving Services	\$6.0
8399	pt	Human Rights Organizations	813311	Human Rights Organizations	\$6.0
8399	pt	Environment, Conservation, and Wildlife Organizations	813312	Environment, Conservation and Wildlife Organizations	\$6.0
8399	pt	All Other Social Advocacy Organizations	813319	Other Social Advocacy Organizations	\$6.0
84		Museums, Art Galleries, Botanical & Zoological Gardens			
8412		Museums and Art Galleries			
8412	pt	Museums	712110	Museums	\$6.0
8412	pt	Historical and Heritage Sites	712120	Historical Sites	\$6.0
8422		Arboreta and Botanical or Zoological Gardens			
8422	pt	Botanical and Zoological Gardens	712130	Zoos and Botanical Gardens	\$6.0
8422	pt	Nature Parks and Reserves	712190	Nature Parks and Other Similar Institutions (pt)	\$6.0

Services
SIC codes 7011 thru 8999
matched to
NAICS codes and their size standards

SIC Code	Part	SIC Description	NAICS Code	NAICS Description	Size Std
86		Membership Organizations			
8611		Business Associations	813910	Business Associations (pt)	\$6.0
8621		Professional Membership Organizations	813920	Professional Organizations	\$6.0
8631		Labor Unions and Similar Labor Organizations	813930	Labor Unions and Similar Labor Organizations	\$6.0
8641		Civic, Social, and Fraternal Associations			
8641	pt	Civic and Social Associations	813410	Civic and Social Organizations (pt)	\$6.0
8641	pt	Homeowner and Condominium Associations	813990	Other Similar Organizations(pt)	\$6.0
8641	pt	American Indian and Alaska Native Tribal Governments	921150	American Indian and Alaska Native Tribal Governments	N/A
8651		Political Organizations	813940	Political Organizations	\$6.0
8661		Religious Organizations	813110	Religious Organizations	\$6.0
8699		Membership Organizations, NEC			
8699	pt	Except Humane Societies, Farm Business Organizations, Athletic Associations, and Travel Motor Clubs	813410	Civic and Social Organizations (pt)	\$6.0
8699	pt	Farm Business Organizations	813910	Business Associations (pt)	\$6.0
8699	pt	Humane Societies	813312	Environment, Conservation and Wildlife Organizations (pt)	\$6.0
8699	pt	Travel Motor Clubs	561599	All Other Travel Arrangement and Reservation Services (pt)	\$6.0
8699	pt	Athletic Associations	813990	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations) (pt)	\$6.0
87		Engineering and Management Services			
8711		Engineering Services	541330	Engineering Services (pt)	\$4.0
		Except , Military and Aerospace Equipment and Military Weapons		Except , Military and Aerospace Equipment and Military Weapons	\$23.0
		Except , Contracts and Subcontracts for Engineering Services Awarded Under the National Energy Policy Act of 1992		Except , Contracts and Subcontracts for Engineering Services Awarded Under the National Energy Policy Act of 1992	\$23.0
		Except , Marine Engineering and Naval Architecture		Except , Marine Engineering and Naval Architecture	\$15.5
8712		Architectural Services	541310	Architectural Services	\$4.0
8713		Surveying Services			
8713	pt	Geophysical Surveying Services	541360	Geophysical Surveying and Mapping Services (pt)	\$4.0
8713	pt	Except Geophysical Surveying	541370	Surveying and Mapping (except Geophysical) Services (pt)	\$4.0
8721		Accounting, Auditing, and Bookkeeping Services			
8721	pt	Auditing Accountants	541211	Offices of Certified Public Accountants	\$7.0
8721	pt	Payroll Services	541214	Payroll Services (pt)	\$7.0
8721	pt	Other Accounting Services	541219	Other Accounting Services	\$7.0
8731		Commercial Physical and Biological Research	541710	Research and Development in the Phys, Eng, and Life Sciences (pt)	500 ¹¹
		Except , Aircraft		Except , Aircraft	1,500
		Except , Aircraft Parts, and Auxiliary Equipment, Aircraft Engine Parts		Except , Aircraft Parts, and Auxiliary Equipment, Aircraft Engine Parts	1,000
		Except , Space Vehicles and Guided Missiles, their Propulsion Units, Propulsion Units Parts, and their Auxiliary Equipment and Parts		Except , Space Vehicles and Guided Missiles, their Propulsion Units, Propulsion Units Parts, and their Auxiliary Equipment and Parts	1,000
8732		Commercial Economic, Sociological, and Educational Research			
8732	pt	Social Sciences and Humanities	541720	Research and Development in the Social Sciences and Humanities (pt)	\$6.0
8732	pt	Market Research and Opinion Research	541910	Marketing Research and Public Opinion Polling	\$6.0
8733		Noncommercial Research Organizations			
8733	pt	Physical, Engineering, and Life Services	541710	Research and Development in the Phys, Eng, and Life Sciences (pt)	500 ¹¹
		Except , Aircraft		Except , Aircraft	1,500
		Except , Aircraft Parts, and Auxiliary Equipment, Aircraft Engine Parts		Except , Aircraft Parts, and Auxiliary Equipment, Aircraft Engine Parts	1,000
		Except , Space Vehicles and Guided Missiles, their Propulsion Units, Propulsion Units Parts, and their Auxiliary Equipment and Parts		Except , Space Vehicles and Guided Missiles, their Propulsion Units, Propulsion Units Parts, and their Auxiliary Equipment and Parts	1,500
8733	pt	Social Sciences and Humanities	541720	Research and Development in the Social Sciences and Humanities (pt)	\$6.0
8734		Testing Laboratories			
8734	pt	Veterinary Testing Labs	541940	Veterinary Services (pt)	\$6.0
8734	pt	Except Veterinary Testing Labs	541380	Testing Laboratories	\$6.0

Services
SIC codes 7011 thru 8999
matched to
NAICS codes and their size standards

SIC Code	Part	SIC Description	NAICS Code	NAICS Description	Size Std
8741		Management Services			
8741	pt	Except Construction Management Services	561110	Office Administrative Services	\$6.0
8741	pt	Construction Management Services	23	Included in Construction Sector By Type of Construction – See NAICS 233210 – 234990	\$28.5
		<i>Except</i> , conference planners	561920	<i>Except</i> , conference planners	\$6.0 ¹⁰
8742		Management Consulting Services			
8742	pt	Administrative and General Management Consulting	541611	Administrative Management and General Management Consulting Services	\$6.0
8742	pt	Human Resources and Personnel Management Consulting	541612	Human Resources and Executive Search Consulting Services (pt)	\$6.0
8742	pt	Marketing Consulting	541613	Marketing Consulting Services	\$6.0
8742	pt	Manufacturing Management, Physical Distribution, and Site Location Consulting	541614	Process, Physical Distribution, and Logistics Consulting Services (pt)	\$6.0
8743		Public Relations Services	541820	Public Relations Agencies	\$6.0
8744		Facilities Support Management Services	561210	Facilities Support Services	\$6.0 ¹²
		<i>Except</i> , Base Maintenance ¹³		<i>Except</i> , Base Maintenance ¹³	23.0 ¹³
		<i>Except</i> , Environmental Remediation Services	562910	<i>Except</i> , Environmental Remediation Services	500 ¹⁴
8748		Business Consulting Services, NEC			
8748	pt	Educational Test Development and Evaluation Services, Educational Testing, and Educational Consulting	611710	Educational Support Services (pt)	\$6.0
8748	pt	Safety Consulting and Security Consulting	541690	Other Scientific and Technical Consulting Services (pt)	\$6.0
8748	pt	Agriculture Consulting and Economic Consulting	541690	Other Scientific and Technical Consulting Services (pt)	\$6.0
8748	pt	Urban Planners and Industrial Development Organizations	541320	Landscape Architectural Services (pt)	\$6.0
8748	pt	Traffic Engineering Consulting	541330	Engineering Services (pt)	\$4.0
8748	pt	All Other Business Consulting Services	541618	Other Management Consulting Services	\$6.0
89		Miscellaneous Services			
8999		Services, NEC			
8999	pt	Authors, Artists, and Related Technical Services, Independent	711510	Independent Artists, Writers, and Performers (pt)	\$6.0
8999	pt	Record Production	512210	Record Production	\$6.0
8999	pt	Scientific and Related Consulting Services	541690	Other Scientific and Technical Consulting Services (pt)	500
8999	pt	Music Publishing	512230	Music Publishers (pt)	500
8999	pt	Actuarial Consulting	541612	Human Resources and Executive Search Consulting Services (pt)	\$6.0
8999	pt	All Other Information Providers	514199	All Other Information Services (pt)	\$6.0
8999	pt	Environmental Consultants	541620	Environmental Consulting Services	\$6.0